GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Certain amendments to the notification issued in the G.O.Ms.No.256, Revenue (CT-II)Department, Dated 29.06.2017 - so as to notify certain services under reverse charge mechanism (RCM) - Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 53 Dated: 17-02-2020

Read the following:

(1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
(2) G.O.Ms.NO.256, Revenue (Commercial Taxes-II) Department, Dated 29.06.2017.
(3) G.O.Ms.NO.457, Revenue (Commercial Taxes-II) Department, Dated 06.11.2019.
(4) Notification No.29 of 2019, Central Tax (Rate), Dated: 31.12..2019, Department of Revenue, Ministry of Finance, Government of India.
(5) From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/GST/74/2015, Dated: 03 .01.2020.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:18-02-2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby make the following amendments to the notification issued in the G.O. Ms. No.256, Revenue (Commercial Taxes -II) Department, dated the 29th June, 2017, as subsequently amended.

2. This Notification shall be deemed to have come into force with effect on and from the 1st day of January, 2020.

AMENDMENT

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Any b ody corporate located in the taxable territory.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication

Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S.to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

// FORWARDED BY ORDER//

SECTION OFFICER